



State of Arizona  
Department of Education

Jaime A. Molera  
Superintendent of  
Public Instruction

**SPED 02-44**

**M E M O R A N D U M**

December 2, 2002

**TO:** Superintendents of Schools  
County School Superintendents  
Directors of Special Education  
Charter School Administrators  
Secure Care Settings Education Administrators  
Other State Agencies

**FROM:** Steven N. Mishlove  
Director of Administrative Services  
Exceptional Student Services

**RE:** FY 2003 Part B-IDEA Basic Entitlement Grant Application

This memorandum is to provide you information regarding your Local Education Agency's (LEA) FY 2003 Part B-IDEA Basic Entitlement Grant Application. The purpose of these funds are to assist local education agencies (LEA) in assuring that all children with disabilities, aged 3 through 21, have available to them a free appropriate public education (FAPE) which emphasizes special education and related services designed to meet their unique needs. An LEA may use the funds under Part B for the excess costs of providing special education and related services. It is strongly recommended that you download the online documents as worksheets prior to the final online application submission. You may also confirm your FY 03 allocation by viewing Attachment 3, IDEA Basic Entitlement Allocations.

To apply for funds identified for your school you must:

1. Have Submitted a December 2001 census count \*
2. Currently be serving eligible students

\* Students entering after the December census must be identified, served, and have a current IEP.

Please remember that your agency has an obligation to provide a proportionate amount of funding for expenditures for services to children with disabilities in home schools and placed by parents in private schools (please see attachment #1). Expenditures for these services must

be accounted for in preparing your entitlement application budget. It may be beneficial as well to create an accounting mechanism within your agency that will clearly and accurately account for these expenditures.

Reminder, you may treat as local funds up to 20% of the amount of funds you receive under Part B that exceeds the amount you received under Part B the previous fiscal year (i.e. FY02). If you want to use this option, you first must receive our approval by ensuring that a reduction in your State/Local expenditures will not adversely affect your ability to provide children with disabilities a free appropriate public education (FAPE).

**Finally, if you have not submitted your FY 2002 data tables and/or your special education policies and procedures (this submission must include the annotated policies and procedures checklist developed by ADE/ESS) to Exceptional Student Services, receipt of your FY 2003 IDEA Entitlement Grant funds will be delayed or interrupted until such time as ADE/ESS receives them.**

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)**  
**IDEA Basic Application FY 2003**

**General Instructions:**

Use this application if your LEA submitted a Special Education Census count on 12/1/01, or is serving eligible students.

This document contains information on the IDEA program, application worksheets, and the associated instructions. **Use these forms as your working papers.** Please submit the actual application via the Internet at **<http://www.ade.az.gov/gme>**. Additional internet submission information is available in the Grants Management Handbook for LEAs at this same site.

If you have any questions or concerns, please contact the ESS Funding Unit at 602-542-3850, or by mail at 1535 W. Jefferson, Bin #24, Phoenix, AZ 85007.

This application includes the IDEA Basic Entitlement Application for children aged 3 through 21 years.

**General Information**

Please read this section before completing the application. The Project Number will be assigned in accordance with the following standardized numbering system: 03 (fiscal year) F (Federal monies) ES (Exceptional Student Services) - CB (Consolidated Part B grant) G (General/Basic) ### (Your agency's unique PCA number assigned by the ADE).

You must include a general overview of your application (question #1 on the internet application) the priorities your application addresses, discussion of any capital requests, and how the federal funds will enhance your Special Education program. You must also include the subtotal of your projected special education budget Fund 001, Program 200 for SY2002-2003.

**Eligibility Requirements**

In order to be eligible to apply for these funds, the public agency must have approved special education policies and procedures on file with ADE/Exceptional Student Services unit. This submission must include the annotated policies and procedures checklist developed by the ADE/ESS. To receive payments under Part B of the Act for any fiscal year, an agency must submit an application to the Arizona Department of Education.

**The Excess Cost Requirement**

The excess cost requirement means that the agency must spend a certain minimum amount for the education of its children with disabilities before Part B funds are used. Children served with Part B funds must have **at least** the same average amount spent on them from sources other than Part B as do children in the school district as a whole. The ADE/ESS unit will calculate this amount based on information you have submitted to the ADE/School Finance Unit. **Please remember to include the projected SY2002-2003, Fund 001, Program 200, Subtotal of your annual budget.** Projected budget amount is question #2 on the Internet application.

#### **Note: Excess Costs/Non-supplanting**

The LEA uses funds provided under Part B of the Act only for costs that exceed the amount computed under 34 CFR 300.184 and 185 and that are directly attributable to the education of children with disabilities.

Each applicant must assure the SEA that the LEA uses funds provided under Part B of the Act to supplement and, to the extent practicable, increase the level of state and local funds expended for the education of children with disabilities, and in no case to supplant those state and local funds.

To meet the non-supplanting requirement, the total amount or average per capita amount of state and local school funds budgeted by the LEA for expenditures in the current fiscal year for the education of children with disabilities must be at least equal to the total amount or average per capita amount of state and local school funds actually expended for the education of children with disabilities in the most recent preceding fiscal year for which the information is available. Allowances may be made for:

- Decreases in enrollment of children with disabilities;
- The termination of costly expenditures for long-term purchases such as the acquisition of equipment and the construction of school facilities;
- The replacement of personnel with qualified, lower salaried personnel; or
- The termination of the obligation to provide a program of special education to a particular child with a disability that is in an exceptionally costly program.

However, please note that budgeting a certain amount, and expending that amount by the end of the year, are two different issues. If none of the allowances apply, the applicant agency must make sure that the **expenditures** meet or exceed previous year's expenditures, excluding Fund 011. You must submit for Fund 200 **disability categories** only (exclude gifted, bilingual, remedial, vocational, career education of fund 011 amounts).

**Also, you may treat as local funds up to 20% of the amount of funds you receive under Part B that exceeds the amount you received under Part B the previous fiscal year (i.e. FY02). If you want to use this option, you first must receive our approval by ensuring that a reduction in your State/Local expenditures will not adversely affect your ability to provide children with disabilities a free appropriate public education (FAPE). Please call Steve Mishlove at 602-364-4016 or Connie Hill at 602-542-3850.**

#### **Tuition Costs**

Tuition costs are limited to new students who enroll in an agency during the school year. Part B funds may be used to cover tuition fees amounting to MORE THAN THE BASIC SUPPORT LEVEL the student with a disability will generate. In keeping with the excess cost requirements, tuition fees will NOT be paid with Part B funds the following school year for those same students.

## **Indirect Costs**

If you wish to claim indirect costs, you must first apply for an approved rate from ADE Audit Resolution. (Nancy Johnson 602-364-1980). IDEA projects are capped at 5 percent.

## **Administrative Costs**

**The total of indirect cost AND administrative cost, including administrative clerical support, supplies and materials, etc., may not exceed five percent (5%) of the total entitlement amount.**

## **Purchase of Capital Outlay**

Refer to the Capital Outlay guidelines (attachment 2) for appropriate expenditures. Round to the nearest dollar. Justifications are to be item by item. If a piece of equipment is to be used with a specific student as required by an IEP, you must include the student's census number (but not name) and explain the need for the equipment.

## **Priorities in the Use of Funds**

Priorities include:

- Activities to correct deficiencies identified in monitoring for compliance with IDEA 97 and its regulations, audit findings or self identified issues.
- Assistive technology devices and services
- Comprehensive System of Personnel Development (CSPD) training
- IEPs
- Least Restrictive Environment (LRE) option expansion
- Program improvement efforts
- Transition - such as AzEIP-to-preschool
- Initiatives to ensure the addressing of State Education Standards by students with disabilities
- You may utilize the entitlement funds in any or all of the priority areas that will assist your LEA to increase the level, intensity, and quality of services for children with disabilities.

## **ADE Procedures for Reviewing an Application**

The Exceptional Student Services Section will approve an application if:

- The application is submitted annually by an applicant that is entitled to receive a sub-grant under the program;
- The applicant meets the requirements of the Federal statutes and regulations that apply to the program;
- The applicant addresses the required priorities;
- The federal funds are available; and

- The public agency has approved special education policies and procedures on file with Exceptional Student Services. This submission must include the annotated policies and procedures checklist developed by the ADE/ESS.

Agencies will be notified of approval or any corrections necessary to obtain approval.

## IDEA–BASIC ENTITLEMENT ON-LINE APPLICATION INSTRUCTIONS

### SIGNATURE PAGE

- Enter the name of the Project Director/Contact.
- Enter the Contact's phone number. **NOTE: Please include the correct area code.**
- **IMPORTANT: Enter the Contact's current e-mail address. You will be notified by e-mail when your application is approved. The e-mail will include the date and time of approval and the project number that has been assigned to your project. If you cannot be contacted by e-mail, you can determine if your application has been approved by checking the Grants Management System for a project summary. A project summary will be viewable only if your application has been approved.**
- **Read the Program Assurances**
- Click on the 'I Agree' button.

### PROJECT BUDGET PAGE

This page should reflect the information on the Line Items Description page. Remember, as supplementary funds most, if not all, budgeted line items should be entered into the instruction and/or support services functions. The worksheet download will assist you with the on line submission of your application.

- Enter your budget information.  
Please remember:
  1. **IMPORTANT - When doing your budget, USE THE FULL ALLOCATION AMOUNT. If you are not sure about the amount you should be budgeting, check IDEA Basic Allocation, Attachment 3. If the correct budget amount is not submitted, the application will be rejected.**
  2. Capital Outlay - Refer to Capital Outlay guidelines (attachment #2) for appropriate requests. Round to the nearest dollar. Do not include cents.
- Click on the 'Save' button.

- Review your budget line items. If a line item is NOT correct, click in the corresponding box and change the item accordingly.
- Click on the **‘Save’** button again (if changes were made)

### **LINE ITEMS DESCRIPTION**

- Enter a detailed description of the itemized project costs for all line items appearing on this page.

**NOTE:** When providing employee salaries, you must pay employee benefits as well. For other costs being itemized, provide rationale, if not readily apparent.

- Click on the **‘Save’** button.

### ***CAPITAL OUTLAY***

(Only if you have included capital outlay in your budget)

- Enter the quantity, cost per unit, description, and purpose for all capital outlay items, and include student census number(s) for specific IEP required equipment.
- If more than 5 rows are required, click the **‘Add 5 Rows’** and it will add 5 more rows. You can do this for as many rows as you may need.
- The **‘Grand Total’** must equal the **‘amount allocated in Budget for Capital’**. If all capital outlay item(s) are correct, click on the **‘Save’** button.

### ***PAYMENT SCHEDULE***

- The payment schedule has been changed for the FY 2003 IDEA Basic Application process to comply with the monthly Cash Management Reporting System. You need only enter one payment amount to cover your initial expenses (supplies, salaries and capital etc.). Place the balance of your allocation in the RSP section. Future payments will be determined by your monthly Cash Management Reports. Failing to maintain them will interrupt federal funds.

### ***SUPPLEMENTAL DATA***

- Please read the questions carefully as they contain and ask for pertinent information we need in order to thoroughly review and approve your application.
- Each page will include detailed instructions on how to complete that section.
- Please remember to click on **‘Save’** when you are done with each page. You may also do this anytime during your session to ensure that little of your information is lost in case of a system glitch or failure.

When you are finished entering all data in both the Financial Data and Supplemental Data, review all your information by clicking on **‘Summary & Submit’**.

Save a copy for your files by going to:

➤ **File**



- **Save As**
- **(name doc).html**
  
- **File Type: Web Page, Complete**

Click on the ‘**Submit Application**’ button at the bottom of the page and save a copy of your *submission receipt* as a reference for your submittal date and time.

# CHART OF ACCOUNTS AND EXPENSE CLASSIFICATIONS

## UNIFORM SYSTEM OF FINANCIAL RECORDS (USFR)

(Further information may be obtained from the Chart of Accounts in the U.S.F.R. for Arizona School Districts or U.S.F.R. for Arizona Charter Schools)

OBJECT CODE	OBJECT NAME	INSTRUCTION 1000	SUPPORT SERVICES 2100,2200, 2600-2900	SUPPORT SERVICES ADMINISTRATION 2300, 2400, 2500	OPERATION OF NON- INSTRUCTIONAL SERVICES 3000	FACILITIES ACQUISITION & CONSTRUCTION 4000	DEBT SERVICE 5000
6100	Salaries	Teacher/Project Director, Teachers, Coaches, Tutors, Substitute Teachers, P. E. Teachers, Speech Teachers, Teacher's Aides, Reading Specialists	Researchers, Librarians Counselors Audiovisual, Curriculum Consultants, Program Evaluators, Audiologists, Psychologists, Social Workers, Public Relations, Nurses, Attendance Personnel, Record Clerks, Bus Drivers, Maintenance Workers, Security, Data Processing, Speech Pathologists, Staff Trainers, Janitors, Custodians, Printers/Publishers	Superintendent, Principals, Project Directors, Clerical, Purchasers, Personnel, Governing Board, Accounting, Printers/Publishers, Budgeting, Lobbyists Warehousing,	Cooks, Bookstore Staff, Dieticians	School Staff doing in- house construction	
6200	Employee Benefits	Benefits	Benefits	Benefits	Benefits	Benefits	
6300	Purchased Professional Services	Contracted Teachers (Not an employee)	Consultants, Counselors, Therapists, Dentists, Doctors, Staff Trainers	Auditors, Lawyers, Accountants		Architects, Engineers	
6400	Purchased Property Services	Repair and Maintenance Service, Rental of Instruction Equipment, Other Property Services	Utility Services, Cleaning Services, Repair and Maintenance Services, Rentals, Other Property Services	Repair and Maintenance Service, Rental of Equipment and Vehicles, Other Property Services	Repair and Maintenance, Rentals		
6500	Other Purchased Services	Miscellaneous Services, Student Travel, Non-Student Travel, Tuition	Advertising, Non-Student Travel, Student Transportation Services, Printing and Binding, Insurance, Miscellaneous Services	Communications, Telephone and Facsimile Services, Advertising, Travel, Postage, Internet Fees	Bookstore Management, Food Service Management, Travel	Travel	
6600	Supplies	General Supplies, Books ,Textbooks, and Periodicals, Instructional Aids (including software)	General Supplies, Energy, Books, Library Books and Periodicals (including software)	General Supplies, Books and Periodicals (including software)	General Supplies, Energy, Food	General Supplies	
6800	Other Expenses	Dues and Fees, Miscellaneous	Dues and Fees, non-payroll taxes, Judgements, Miscellaneous	Miscellaneous	Miscellaneous	Misc.	Interest

Note 1: School Districts and Charter Schools should use Object Code 6910 to record indirect costs for the total project budget excluding capital expenditures.

Note 2: For Charter Schools, the acquisition of Buildings and Equipment by purchase, construction or lease purchase is coded to an asset account-0180.

School Districts should code the acquisition of Land, Land Improvements, Buildings and Equipment to Object Code 6700 under the proper function code.

**Note: This form is to be used as a guide only - Refer to Chart of Accounts section III E-2.1 through III E-3.9 of the USFR or USFRCS if a charter school.**

ARIZONA DEPARTMENT OF EDUCATION (ADE) SPECIAL PROJECTS  
Part B-Individuals with Disabilities Education Act (as amended by P.L. 105-17) (IDEA)  
IDEA Basic Application  
APPLICATION [ X ]      AMENDMENT [   ]

The Applicant Agency \_\_\_\_\_, C.T.D. No \_\_\_\_\_ assures the Arizona Department of Education that it will implement the appropriate program activities and maintain adequate documentation to fulfill program requirements per Part B, IDEA.

1. Project Director/Contact	2. Phone No	3. Project No.
4. E-mail address		

The applicant agency identified above assures the Arizona Department of Education that it will implement appropriate activities in keeping with the intents and purposes of this grant/project and 34 CFR 76 (EDGAR); it will use the current version of the Uniform System of Financial Records for fiscal control and fund accounting procedures; and it will maintain appropriate documentation for audit and monitoring purposes. The applicant agency further assures compliance with all of the requirements of Part B of the Individuals with Disabilities Education Act (I.D.E.A) Amendments of 1997 including all applicable policies, procedures, and eligibility requirements of the Act, as amended. The applicant also assures, that, it has approved special education policies and procedures on file with Exceptional Student Services. This submission must include the annotated policies and procedures checklist developed by the ADE/ESS. The applicant also assures compliance with the state statutes and rules governing special education in the State of Arizona.

Authorized Agent (User Name) **Blue ink**

Date

Typed Name and Title

Mailing Address

(For SEA Use Only)

The Arizona Department of Education approves the program budget based on the availability of Part B-IDEA funds and the appropriate program assurances submitted by the applicant school district/agency.

Signature

ADE Program Authorized Agent

Date of Signature

Signature

ADE Superintendent (or Authorized Representative)

Date of Signature

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ONLY.  
COMPILE DATA,  
THEN PROCEED TO  
THE ONLINE  
PROCESS.

**ARIZONA DEPARTMENT OF EDUCATION  
BUDGET REPORT FOR FY 2003**

**STATE AND FEDERAL PROGRAM FINANCIAL  
BUDGET/PAYMENT REPORT**

[X] Application  
[ ] Amendment 1 2 3  
[ ] ADE Adjustment

**INSTRUCTIONS:**

MAIL TO: Exceptional Student Services, Bin 24, 1535 W.  
Jefferson, Phoenix, AZ 85007

**A. PROJECT IDENTIFICATION FOR THE BUDGET PERIOD**

July 1, 2002 TO June 30, 2003

1. Application Agency	2. County	3. CTD No.	4. Project No.(ADE assigned)
5. Funding Source : <b>I.D.E.A Basic</b> 84.027	6. Date Submitted to ADE	7. Prepared by Phone No. E-mail address	

**B. PROJECT BUDGET BY LINE ITEM**

FUNCTION	OBJ CODE	BUDGET (1)	REQUESTED CHANGES (2)	AMENDED BUDGET (3)
<b>Instruction 1000</b>				
10. Salaries	6100			
11. Employee Benefits	6200			
12. Purchased Professional Services	6300			
13.. Purchased Property Services	6400			
14. Other Purchased Services	6500			
15. Supplies	6600			
16. Other Expenses	6800			
<b>Support Services 2100, 2200, 2600-2900</b>				
17. Salaries	6100			
18. Employee Benefits	6200			
19. Purchased Professional Services	6300			
20.. Purchased Property Services	6400			
21. Other Purchased Services	6500			
22. Supplies	6600			
23. Other Expenses	6800			
<b>Support Services-Admin 2300, 2400, 2500</b>				
24. Salaries	6100			
25. Employee Benefits	6200			
26. Purchased Professional Services	6300			
27.. Purchased Property Services	6400			
28. Other Purchased Services	6500			
29. Supplies	6600			
30. Other Expenses	6800			
<b>Operation of Non-Instructional Services. 3000</b>				
31. Salaries	6100			
32. Employee Benefits	6200			
33. Purchased Professional Services	6300			
34.. Purchased Property Services	6400			
35. Other Purchased Services	6500			
36. Supplies	6600			
37. Other Expenses	6800			
<b>38. Project Subtotal</b>				
39. Indirect Cost (___% x line 38)	6910			
<b>Capital Outlay</b>				
40. Property (School Districts Only)	6700			
41. Fixed Assets (Charter Schools Only)	0180			
<b>42. Project Total</b>				

**C. PAYMENT SCHEDULE****D. LOCAL CARRYOVER**

July		CARRYOVER	FY 02C/O	FY 01 C/O	TOTAL CARRYOVER
August		Local Carryover			
September		Interest Carryover			
October		Misc. Local Funds			
November		Other			
December		TOTAL FY CARRYOVER			
January		E. TOTALS BY FUND SOURCE			
February		Total of FY'03		TOTAL BUDGET BY FISCAL YEAR	
March		Total of FY'02		FY'03	
April		Total of FY'01		FY'02	
May		Total Payments		FY'01	
June		Total Carryover			

PAYMENTS		TOTAL BUDGET		TOTAL	
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**ARIZONA DEPARTMENT OF EDUCATION (ADE)**  
**IDEA CONSOLIDATED APPLICATION**

**[ X ] APPLICATION [ ] AMENDMENT**

[illegible]

## CAPITAL OUTLAY

## IDEA BASIC

Agency: \_\_\_\_\_ Project No. \_\_\_\_\_

**NOTE:** Justify capital outlay items in the project narrative as outlined in the application manual. Only those specific items approved through this grant (or approved through an amendment) may be purchased with these funds.

Item No.	Quantity	Description	Unit Cost	Net Cost	Sales Tax	Total Cost
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						

Shipping \_\_\_\_\_  
Handling \_\_\_\_\_

TOTAL \_\_\_\_\_

Approved \_\_\_\_\_  
Signature – ADE Program Office

Date: \_\_\_\_\_

# IDEA BASIC

## JUSTIFICATION OF CAPITAL OUTLAY

Agency	Project No.
Item No.	Detailed Justification (including student census numbers)
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	

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ONLY.  
COMPILE DATA,  
THEN PROCEED TO  
THE ONLINE  
PROCESS.



### Participating School Districts/Agencies for Consortium

Indicate the districts/agencies participating in the consortium or cooperative. Indicate the dollar amount by year for each of the participants. Total all columns. The grand total is the maximum amount of the General Entitlement Budget.

Names of Participating Districts/Agencies	FY 01	FY 02	FY 03	Totals
IDEA Basic Entitlement				
Total				Grand total

Indicate the districts/agencies participating in the consortium or cooperative. Indicate the dollar amount by year for each of the participants. Total all columns. The grand total is the maximum amount of the Basic Entitlement Budget.

SAMPLE WORKSHEET  
ONLY.  
COMPILE DATA,  
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**Attachment 1**  
***Proportionate Share Calculation for***  
**Parentally-Placed Private School Children with Disabilities**  
**FOR FLINTSTONE SCHOOL DISTRICT:**

# Of eligible children in public schools	=	300
# Of eligible children in private schools	=	20
<b>Total # of eligible children</b>	<b>=</b>	<b>320</b>

AT DECEMBER 1 CHILD COUNT:

# Of children served in public schools	=	300
# Of children served in private schools	=	5
<b>Total # of public &amp; private children served</b>	<b>=</b>	<b>305</b>

Note: 305 is the number turned in to ADE for children served with IEP or service plan.

FEDERAL FLOW-THROUGH FUNDS TO FLINTSTONE SCHOOL DISTRICT:  
**Total allocation to Flintstone = \$152500**

FORMULA FOR CALCULATING PROPORTIONATE SHARE:

$$\begin{array}{l}
 \text{Total Proportionate} \\
 \text{Share For Private} \\
 \text{School Children}
 \end{array}
 = \frac{\text{X} \quad \text{Eligible Private School Children}}{\text{Total Flow-Through Allocation} \quad \text{Total Eligible Public \& Private School Children}}$$

Note: Proportionate share for parentally placed private school children is based on total children eligible, not children served.

FLINTSTONE SCHOOL DISTRICT OBLIGATION:

$$\frac{\text{X}}{\$152,500} \quad \frac{20}{320} \quad (\text{X} = 152,500 \text{ times } 20 \text{ divided by } 320)$$

$$\text{x} \quad = \quad \$9,531.25$$

(This amount must be spent for the group of parentally placed children in private schools)

## Attachment #2

### IDEA/ESS CAPITAL OUTLAY GUIDELINES

The following guidelines, based on Federal regulations, will apply to the IDEA Part B Grant Awards and provide assistance on how to approach capital outlay requests.

Under Federal regulations, capital outlay items include “equipment and assistive technology devices,” with both terms including some of the same items.

Equipment means:

tangible, nonexpendable, personal property including items such as instructional apparatus, necessary furniture, telecommunication, sensory and other technological aids and devices.

Assistive Technology Device and Assistive Technology Services are defined as integral parts of “ensuring that all children with disabilities have available ... a free appropriate public education...designed to meet their unique needs...”

Assistive Technology Device means:

any item, piece of equipment, or product system, whether acquired commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve the functional capabilities of a child with a disability.

Assistive Technology Service means:

any service that directly assists a child with a disability in the selection, acquisition, or use of an assistive technology device.

For IDEA projects, based on these definitions, we will define capital outlay as equipment and assistive technology items required by an IEP and identified in the IDEA project by individual census number and justification.

These items must meet the following criteria:

- The item should be IEP directed and used in an adaptive program.
- Be over and above items available to all students and have,
- Strong justification for “lab” or other separate setting apart from non-disabled peers.
- The item should be an independent unit and not required to complete another item, i.e., a computer would be capital outlay, but not the software used by the computer.
- The item must have a useful life of at least one year, and would be inventoried.
- The item would be repaired as opposed to replaced.

Examples:

- Specialized student chairs and desks
- Computers/curriculum and other education enhancing items
- Specialized communication items, phonic ears, etc.
- Specialized, non-permanent facility modifications
- Vehicle modifications for student transportation and safety

While these definitions refer to individuals, they do not preclude purchasing capital outlay items for a classroom where students with disabilities will utilize computer-aided instruction, or obtain communication, ambulatory or other supplemental therapies.

There are capital outlay items IDEA funds will not purchase: vehicles, telephones, copiers, food preparation equipment, permanent fixed storage units, teacher's/administrator's desks, chairs, computers and laptops. Unless items can be classified as direct instruction or instructional support they will not be approved by ADE/ESS. Construction of permanent installations such as sunscreens, playground equipment, walkways, ramps, bathrooms, carpets and other structural renovations will not be approved. Generally VCRs, televisions and camcorders are not approved, however, requests will be reviewed on a case by case basis.

Assistive Technology services encompasses "related services" as "developmental, corrective and other supportive services (including ... medical and counseling services ... for diagnostic and evaluation purposes)...and includes the early identification and assessment of...children."

Therefore, assessment items used during the evaluation/IEP development process, such as kits, workbooks, videos etc. and related items not using specialized equipment should be considered support services supplies. However, these items must continue to be described for review and approval. If the item is specialized, such as an optical/audio assessment instrument, and meets the capital outlay criteria, it must be requested as capital outlay.

LEAs will often consider some items as capital outlay, which are preferred to be budgeted and purchased as supplies for IDEA projects. Mainly these items are:

- Instructional kits with small parts, which are easily consumed or lost in a short period of time (a year or less.)
- Instructional software, workbooks, videocassettes, films, etc. which are utilized for direct classroom instruction.

### General Guidelines

#### Approve

- Individual Equipment based on IEP
- Assistive Technology Devices
- Assistive Technology
- Items for communication
- Ambulatory or supplemental therapy items
- Vehicle modification as required (lifts or wheelchair tie downs, air conditioning, two way communication)

#### Disapprove

- Items for teacher/administrator (computers, laptops, etc)
- non instructional record/attendance items (computers, software, etc.)
- office equipment
- K-12 classroom furniture
- construction modification

### Instructional and Support Supplies

#### Direct Instruction

Code to 6600-1000  
Software  
Books, Kits, videos  
Films, Cassettes

#### Instruction Support

Code to 6600-2100  
Assessment Kits  
Diagnostic working paper instruments

Please note that only specific items approved in the grant may be purchased. An amendment is required for the deletion of previously approved items and the addition or substitution of new items.

Often LEA's will identify a specific capital outlay item and find a comparable item at a better price requiring an amendment to purchase. We suggest, when possible, you describe capital items in generic terms, i.e. computer vs IMAC, to reduce the amendment process.